

**EXHIBIT A****S&S STEEL SERVICES, INC.**

## Summary of Invoices

October 6, 2016 through December 8, 2016

<b>Fee Category</b>	<b>Hours</b>	<b>Fees</b>	<b>Expenses</b>	<b>Total</b>
Expenses	0.0	\$0.00	\$0.00	\$0.00
Asset Analysis and Recovery	0.0	\$0.00	\$0.00	\$0.00
Asset Disposition	0.0	\$0.00	\$0.00	\$0.00
Business Operations	0.0	\$0.00	\$0.00	\$0.00
Case Administration	0.0	\$0.00	\$0.00	\$0.00
Claims Administration and Objections	0.0	\$0.00	\$0.00	\$0.00
Employee Benefits/Pensions	11.8	\$5,900.00	\$0.00	\$5,900.00
Fee/Employment Applications	13.9	\$4,572.00	\$0.00	\$4,572.00
Financing	0.0	\$0.00	\$0.00	\$0.00
Meetings of Creditors	0.0	\$0.00	\$0.00	\$0.00
Plan and Disclosure Statement	0.0	\$0.00	\$0.00	\$0.00
Relief From Stay Proceedings	0.0	\$0.00	\$0.00	\$0.00
	0.0	\$0.00	\$0.00	
<b>TOTALS</b>	<b>25.7</b>	<b>\$10,472.00</b>	<b>\$0.00</b>	<b>\$10,472.00</b>

**BOSE  
McKINNEY  
& EVANS LLP**

ATTORNEYS AT LAW

**Invoice**

MAIL REMITTANCES TO:

111 Monument Circle, Suite 2700  
Indianapolis, Indiana 46204  
(317) 684-5000

027508 Randall L. Woodruff, as Chapter 7 Trustee  
Woodruff Law Offices, P.C.  
115 E. 9th Street  
Anderson, IN 46016-2839

December 19, 2016  
Invoice No. 665376  
Fed. I.D. **REDACTED**

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For Legal Services in Connection With:

Matter: 027508-0007 Employee Benefits/Pensions

10/06/16 D. Meyer	0.6 Telephone call with R. Woodruff concerning retirement plan administration in bankruptcy; preliminary review of plan information.
10/07/16 D. Meyer	3.4 Telephone call with R. Woodruff regarding representation of trustee; telephone call with K. Maris regarding 401(k) plan administration; telephone call with M. Whisler regarding 401(k) plan audit; review 401(k) plan documents; prepare documents confirming representation.
10/10/16 D. Meyer	0.7 Work with J. Moloy on pleadings for employment of BME and accountants to assist with 401(k) Plan termination.
10/11/16 D. Meyer	0.1 Work with J. Moloy on pleadings.
10/12/16 D. Meyer	1.2 Review Form 5500 and provide R. Woodruff with instructions concerning the filing of 2015 Form 5500; assist with letter to accompany Form 5500.
10/13/16 D. Meyer	0.1 Review communications regarding Form 5500 filing and pleadings to hire professionals.
10/17/16 D. Meyer	0.1 Review J. Moloy follow up to make appointments of BME and accountants.
10/19/16 D. Meyer	0.2 Address accountant's request for information needed for 401(k) plan audit.
11/01/16 D. Meyer	0.2 Review emails concerning retirement plan audit issues and provide short email to R. Woodruff regarding same.

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11/02/16 D. Meyer	1.1	Review emails regarding plan audit; telephone call with M. Whisler regarding information needed to complete audit; prepare update email to R. Woodruff.
11/03/16 D. Meyer	0.5	Telephone call with M. Theisen and emails with R. Woodruff concerning the location of Form W-2s needed for audit of 401(k) plan.
11/07/16 D. Meyer	1.0	Review list of S&S Steele documents forwarded by M. Theisen; communications with M. Whisler regarding new documents and search for Form W-2s.
11/09/16 D. Meyer	0.2	Emails with M. Whisler regarding plan audit update and need to send letters to plan participants.
11/21/16 D. Meyer	0.1	Emails with R. Woodruff and M. Whisler regarding 2015 Form W-2s.
12/02/16 D. Meyer	0.1	Review trustees communications with accountant regarding 401(k) plan audit.
12/07/16 D. Meyer	1.2	Emails with R. Woodruff concerning payment of 401(k) plan fees and closing plan; analysis with J. Moloy regarding same.
12/08/16 D. Meyer	0.8	Emails with R. Woodruff and K. Maris of Standard Retirement regarding 401(k) plan termination and expenses.
12/13/16 D. Meyer	0.2	Work on payment of administrative expenses by 401(k) plan.
Total for Services		\$5,900.00
Total This Invoice		\$5,900.00

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Total Balance Due	\$5,900.00
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### REMITTANCE COPY

Matter: 027508-0007 Employee Benefits/Pensions

Total Due Invoice 665376 \$5,900.00

Total Balance Due Upon Receipt \$5,900.00

PLEASE SEND WITH CHECK TO:

BOSE McKINNEY & EVANS LLP  
111 MONUMENT CIRCLE, SUITE 2700  
INDIANAPOLIS, IN 46204

Please call (317) 684-5140 with any questions.

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For Legal Services in Connection With:

Matter: 027508-0008 Fee/Employment Applications

10/07/16 J. Moloy	0.5	Review S&S Steel docket and telephone conference with R. Woodruff, Trustee, regarding background on case.
10/10/16 J. Moloy	1.5	Prepare employment applications for BME and accounting firm (SCW).
10/10/16 J. Moloy	1.0	Review S&S Steel docket and key pleadings as background on case.
10/10/16 M. Wakefield	3.1	Work on fee applications, declarations and notice of appearance.
10/11/16 M. Wakefield	0.0	Run conflicts check or disinterestedness declaration and review same with Jim Moloy. (NO CHARGE)
10/11/16 J. Moloy	0.2	Correspondence with R. Woodruff regarding employment applications for BME and accounting firm to audit ERISA plan.
10/18/16 J. Moloy	0.2	Correspondence with Trustee regarding employment application for Whisler, CPA.
10/18/16 M. Wakefield	0.4	Electronically file Applications to Employ and direct Denise Lingenfelter regarding service and filing of Appearance.
10/20/16 J. Moloy	0.5	Review docket and background of case.
10/20/16 J. Moloy	0.1	Correspondence with Trustee regarding employment applications.
10/20/16 J. Moloy	0.1	Confirm notice period for employment applications and review local rule.
10/20/16 M. Wakefield	0.1	Check objection deadline and notify J. Moloy and D. Meyer regarding same.
11/02/16 J. Moloy	0.1	Submit Orders on employment applications.

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11/03/16 J. Moloy	0.1 Receive Orders approving employment applications and correspondence with trustee regarding same.
12/07/16 J. Moloy	0.3 Review 11 U.S.C. Section 327 and correspondence with trustee regarding hiring of professionals.
12/07/16 J. Moloy	0.2 Correspondence with trustee regarding debtor's 401(k) plan.
12/07/16 J. Moloy	0.1 Correspondence with trustee regarding fee applications.
12/08/16 J. Moloy	0.3 Correspondence with trustee regarding ERISA plan and expenses relating to plan.
12/08/16 J. Moloy	0.2 Correspondence with ERISA administrator regarding plan.
12/08/16 J. Moloy	0.2 Review 11 U.S.C. Section 327 application to services rendered to ERISA plan.
12/12/16 J. Moloy	0.3 Work on fee applications for BME and accounting firm.
12/12/16 D. Meyer	0.6 Work with J. Moloy and M. Wakefield on applications to approve payments from 401(k) plan; email to M. Whisler regarding audit fee payment.
12/12/16 M. Wakefield	2.1 Draft Applications for Compensation for SCW and BME and proposed Orders for each.
12/13/16 M. Wakefield	0.4 Receive invoices and revise BME's application and summary of invoices accordingly.
12/14/16 J. Moloy	0.7 Work on BME and Whisler fee applications.
12/15/16 J. Moloy	0.3 Work on fee applications.
12/16/16 D. Meyer	0.3 Work on fee petitions and orders for expenses payable from retirement plan.

Total for Services \$4,572.00

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## I n v o i c e

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Total This Invoice	\$4,572.00
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Total Balance Due	\$4,572.00
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Matter: 027508-0008 Fee/Employment Applications

Total Due Invoice 665377	\$4,572.00
Total Balance Due Upon Receipt	\$4,572.00

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